

**ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN**

**(AUTONOMOUS)**

**(Re-accredited with 'A' grade by NAAC)**

**(Affiliated to Mother Teresa Women's University, Kodaikkanal)**

**PALANI**



**SYLLABUS FOR  
MASTER OF COMMERCE (CA)**

**2016 Onwards**

## **1. OBJECTIVES**

The course is intended for the students who have completed the first degree programme at university level, to impart theoretical and skill based knowledge in the area of Commerce and Computer Application. The course content is designed suitably so as to provide core knowledge in Commerce. Further, to meet the needs of globalised competitive world, skill development in the application of computer is provided by offering two computer papers in each semester. Moreover, realizing the importance of the research in higher education, project is included in the curriculum.

## **2. ELIGIBILITY FOR ADMISSION OF THE COURSE**

Admission to M.Com(CA)., Course is open to candidates with a Bachelor Degree in Commerce, Management, Corporate Secretaryship, Computer Application and Economics of Mother Teresa Women's University or any other University.

Minimum percentage of marks:

SC/ST Candidates - 50%

Other Candidates - 55%

## **3. DURATION OF THE COURSE**

The course covers a period of two years comprising of four semesters with two semesters per year. For each semester, there is 90 instructional days and examination shall be conducted at the end of each semester for the respective subjects.

#### **4. MEDIUM OF THE INSTRUCTION : English**

#### **5. SUBJECT OF THE STUDY : As given in Appendix – A**

#### **6. SCHEME OF THE EXAMINATION**

Examination for each subject includes both Internal and External. For theory papers, Internal Examination will be for 25 marks and External Examination will be for 75 marks; For practical papers, Internal Examination will be for 40 marks and External Examination will be for 60 marks. Examination for each subject has duration of three hours.

#### **7. ELIGIBILITY FOR P.G. DEGREE**

- Candidates will be eligible for M.Com (CA), degree, if they secure the passing minimum of 50 per cent.
- Candidates require 75 per cent of attendance to attend the semester exam.
- Three internal tests will be conducted and the average of best two will be considered for consolidation.
- Project work is compulsory which carries 100 marks. A student should select a topic for the project work in the beginning of the third semester and submit the report at the end of the fourth semester. Project report shall be valued and Viva-Voce examination will be conducted by an external examiner.

#### **8. EVALUATION**

Evaluation of the candidates shall be made through internal and external assessment. The ratio of internal and external assessment should be 25:75

The break-up of internal assessment shall be follows.

Test	-	15
Seminar	-	5
Assignment	-	5

## 9. PASSING REQUIREMENT

- The passing minimum is 50 per cent (both internal and external) in each paper.
- To complete the course, the students should secure the prescribed credits i.e., 90 credits.

## 10. PROJECT WORK

### Distribution of Marks:

Report = 75 : Viva-Voce = 25.

## 11. QUESTION PAPER PATTERN

Type	No. of questions to be answered	Marks
Paragraph about 1 ½ pages	3 out of 5 questions	3 x 5 = 15
Essay Type – about 3 pages	5 questions ( Either/ Or pattern)	5 x 12 = 60
<b>Total</b>		<b>75</b>

**ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI**  
**PG AND RESEARCH DEPARTMENT OF COMMERCE**  
**M.COM(CA)**

SEMESTER		PAPER NAME	CODE	TEACHING HOURS	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
I	Core Paper 1	Business Environment		6	5	25	75	100
	Core Paper 2	Human resource Development		6	5	25	75	100
	Core Paper 3	Object Oriented Programming with C++ - T		6	5	25	75	100
	Core Paper 4	Object Oriented Programming with C++ - L		6	5	40	60	100
	Elective 1	Operations Research		6	4	25	75	100
		<b>Total</b>			<b>30</b>	<b>24</b>		
II	Core Paper 5	Marketing Management		6	5	25	75	100
	Core Paper 6	Higher Accounting		6	5	25	75	100
	Core Paper 7	Financial Markets and Institutions		6	5	25	75	100
	Core Paper 8	Introduction to E-Commerce and Internet Security		6	5	25	75	100
		System		6	4	40	60	100

	Elective 2	Web Designing and Visual Basic - Lab						
		<b>Total</b>		<b>30</b>	<b>24</b>			<b>500</b>

SEMESTER		PAPER NAME	CODE	TEACHING HOURS	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
III	Core Paper 9	Business Research Methods		6	5	25	75	100
	Core Paper 10	Financial Management		6	5	25	75	100
	Core Paper 11	Relational Database Management System- T		6	5	25	75	100
	Core Paper 12	Relational Database Management System and Tally- L		6	5	40	60	100
	Elective 3	Applied Statistics		6	4	25	75	100
		<b>Total</b>			<b>30</b>	<b>18</b>		
IV	Core Paper 13	Direct Taxes		6	5	25	75	100
	Core Paper 14	Electronic Banking		6	5	25	75	100
	Elective 4	International Business		6	4	25	75	100
		Project		12	4	75	25	100

		<b>Total</b>		<b>30</b>	<b>24</b>			<b>500</b>
		<b>Grand Total</b>		<b>120</b>	<b>90</b>			<b>1900</b>

\





**I SEMESTER  
CORE PAPER 1  
BUSINESS ENVIRONMENT**

**Sub Code :**

**6 hrs/Week  
90 hrs/Semester  
Credit : 5**

**Objectives :**

1. To make the students familiar with the changing business environment.
2. To have a clear idea about the global business environment and the factors affecting such environment.

**UNIT I**

**(18 hrs)**

Business Environment - Meaning – Importance - Factors Affecting Business Environment – Economic, Political, Legal, Social, Competitive and Technological Factors.

**UNIT II**

**(18 hrs)**

Liberalization of Economic Policies – Privatization of Public Sector Undertaking – Forms of Privatization – Arguments for and Against Privatization - Disinvestments – Foreign Exchange Management Act (FEMA)

**UNIT III**

**(18 hrs)**

Small Scale Sector – Definition – Problems of Small Scale Industries – Incentives to Small Scale Sector – Industrial Sickness in Small Scale Sector

**UNIT IV**

**(18 hrs)**

Social Responsibility of Business – Dimensions – Arguments for and against – Social audit - Consumer Protection Act 1986 – Consumer Rights – Consumer Responsibilities – Three -tier Structure of Grievances Redressal Machinery.

## UNIT V

(18 hrs)

SEBI – Functions - Guidelines relating to New Issue, Rights Issue, Bonus shares and Debentures – Multinational Corporations in India – Foreign Capital – Need – Forms – Merits and Demerits – Government Policy Towards Foreign Capital.

### BOOKS FOR REFERENCE

1. Business Environment : Francis Cherunilam  
Himalaya Publishing House, New Delhi.
2. Essentials of Business Environment : Aswathappa  
Himalaya Publishing House, New Delhi.
3. Business Policy and Strategic Management : W.F.Glueck  
Tata McGraw Hill Publishing Company Ltd,  
New Delhi.
4. Business, Government and Society : Maheswari & A.N. Gupta  
Vani Educational Book
5. Business Environment : K.Chidambaram & V.Alagappan  
Vikas Publishing House Pvt Ltd, New Delhi
6. Government and Business : D.Amarchand  
Tata McGraw Hill Publishing Company Ltd,  
New Delhi.

**I SEMESTER  
CORE PAPER - 2  
HUMAN RESOURCE DEVELOPMENT**

**Sub Code :**

**6hrs/Week  
90hrs/Semester  
Credit : 5**

**Objectives :**

1. To impart knowledge about the significance of Human Resource (HR) in an organization.
2. To be familiar with the various Human Resource Development Methods

**UNIT I (18 hrs)**

HRD - Meaning – Definition – Objectives – Features – Need – Methods – Processes – Outcomes – HRD vs. Personnel Function.

**UNIT II (18 hrs)**

Career Planning and Development: Concept of Career – Career Stages – Career Planning – Definition – Objectives – Process – Benefits – career development – career development Programme – CDP benefits to employees.

**UNIT III (18 hrs)**

Recruitment: Concept – Purpose – Importance – Recruitment policy – Factors Affecting Recruitment Policy – Recruitment Process – Selection – Concept – Process.

**UNIT IV (18 hrs)**

Training and Development - Concept – Role – Need - Methods – Organising Training and Development Programmes- Developing Inter-Personal Relationship.

**UNIT V (18 hrs)**

Internal Mobility and Separations: Promotion – Types – Purposes – Policy - Transfer – Need – Types – Policy - Demotions – Causes – Policy – Separations – Various Forms of Separation

## **BOOKS FOR REFERENCE**

1. Human Resource Management : S.S.Khanka  
S.Chand, New Delhi
2. Human Resource Development :A.C.Tripathi  
Sultan Chand, New Delhi
3. Human Resource Management : L.M.Prasad  
Sultan Chand & Sons Educational  
Publishers, New Delhi
4. Personnel Management and  
Human Resources : C.S.VenkataRatnam, B.K.Srivastava  
Tata McGraw Hill Publishing Co  
Ltd,  
New Delhi

**I SEMESTER  
CORE PAPER 3  
OBJECT ORIENTED PROGRAMMING WITH C++**

**Sub Code :**

**6hrs/Week  
90hrs/Semester  
Credit : 5**

**Objectives :**

1. To get a basic knowledge of C++ and its applications
2. To know the uses of Structure, Functions, Inheritance and Pointer.

**UNIT I**

**(18 hrs)**

Principles of Object-Oriented Programming: Object-Oriented Programming paradigm – Basic concepts of OOP – Benefits of OOP – Object-Oriented Languages – Applications of OOP – A simple C++ program – Structure of C++ program.

**UNIT II**

**(18 hrs)**

Token's, Expressions and Control Structures: Tokens – Keywords – Identifiers and Constants – Basic Data Types – User-Defined and Derived Data Types – Symbolic Constants – Operators, Expressions and Control Structures in C++ - Functions in C++.

**UNIT III**

**(18 hrs)**

Classes and Objects : Introduction – specifying a class – defining member functions – a C++ program with class – making an outside function inline – nesting of member functions – private member function – arrays within a class – memory allocation for objects – static data member – static member functions – arrays of objects – friendly functions.

**UNIT IV**

**(18 hrs)**

Constructors and destructors: parameterized constructors – copy constructors – dynamic constructors – destructors - operator overloading - overloading unary operators – overloading binary operators – inheritance.

**UNIT V**

**(18 hrs)**

Pointers, Virtual Functions and Polymorphism. - Working with Files:

Introduction – Classes for File Stream Operations – Opening and Closing a File – Detecting End of File.

### **BOOKS FOR REFERENCE**

1. Object Oriented Programming with C++ : E.Balagurusamy

Tata McGraw Hill, New Delhi

**I SEMESTER**  
**CORE PAPER 4**  
**OBJECT ORIENTED PROGRAMMING WITH C++**

**Sub Code :**

**6hrs/Week**

**90hrs/Semester**

**Credit : 5**

**Objective:**

**LIST OF PROGRAMS**

1. Write a C++ program to display the prime series
2. Write a C++ program to display student details using array
3. Write a C++ program to display the week day using enumerated data type
4. Write a C++ program for factorial value
5. Write a C++ program for Fibonacci series
6. Write a C++ program for area of the triangle
7. Write a C++ program for centigrade and Fahrenheit
8. Write a C++ program for simple interest and compound interest
9. Write a C++ program to perform inline function
10. Write a C++ program to perform commandline arguments
11. Write a C++ program to display arithmetic operations using type casting
12. Write a C++ program to perform function overloading
13. Write a C++ program to display biggest among two numbers using friend function
14. Write a C++ program to perform copy constructor
15. Write a C++ program to perform unary minus operator
16. Write a C++ program for Armstrong Number Checking
17. Write a C++ program to perform single inheritance using operator overloading
18. Write a C++ program to perform multiple inheritance

**I SEMESTER  
ELECTIVE 1  
OPERATIONS RESEARCH**

**Sub Code :**

**6hrs/Week  
90hrs/Semester  
Credit : 4**

**Objectives :**

1. To develop an understanding of basic Operations Research Techniques
2. To enable the learners to acquaint with necessary quantitative tools which help in decision making.

**UNIT I** **(18 hrs)**

Operation Research – Meaning - Nature – Scope - Characteristics - Linear Programming (LP) Mathematical formulation – Graphical Method – Simplex methods (excluding non-standard LPS) optimal solutions – Limitations of L.P Techniques.

**UNIT II** **(18 hrs)**

Transportation and Assignment Problems – Game theory.

**UNIT III** **(18 hrs)**

Queuing Theory – Meaning - Elements of queuing system – Single channel models only.

**UNIT IV** **(18 hrs)**

Net work Analysis – PERT/CPM – Objectives, Advantages and Limitations. Similarities and dissimilarities (excluding crash cost method).

**UNIT V** **(18 hrs)**

Simulation – Meaning – applications – Monte-Carlo method – Limitations.  
**(Theory only)**

**Note : 20% theory and 80% problems.**



## **BOOKS FOR REFERENCE**

1. Operations Research :KantiSwarup, PK.Gupta, Manmohan  
Sultan Chand & Sons, New Delhi
2. Introduction to Operations  
Research :P.K.Gupta&D.S.Hira  
S. Chand & Sons, New Delhi
3. Operatations Research :V.K.Kapoor  
Sultan Chand & Sons, New Delhi
4. Operations Research :A.Mangalados
5. Resource Management  
Techniques :Ganapathy
6. Linear Programming :Arumugam  
New Gamma Publishing House,  
Palayamkottai

**II SEMESTER  
CORE PAPER 5  
MARKETING MANAGEMENT**

**Sub Code:**

**6hrs/Week  
90hrs/Semester  
Credit: 5**

**Objectives:**

- 1 To impart knowledge on the framework of marketing management at various environmental constraints.
- 2 To analyze marketing opportunities, product and pricing decisions, segmentation and recent developments in marketing.

**UNIT I**

**Introduction to Marketing Management** : Concept and Importance of Marketing- Modern Marketing Concept- Components of Modern Marketing Concept- Marketing Functions - Definition of Marketing Management – Objectives and Functions of Marketing Management - Marketing Planning: Importance- Marketing Planning Process- Strategic Marketing Planning.

**UNIT II**

**Analyzing Market Opportunities:** Analyzing the Marketing Environment- Economic, Demographic, Social, Cultural, Technical, Political & Legal environment –Marketing Research – Meaning –Definition- Objectives And Functions of Marketing Research-Marketing Research Process.

**UNIT III**

**Product Management:** Concept of a Product; Classification of Products; Major Product Decisions-Product Line And Product Mix; Branding- Meaning – Importance – Branding Strategies- Packaging - Meaning-Types of Packages – Labeling - Meaning – Classification of Labels - Product Life Cycle –New Product Development - New Product Planning Process - Pricing Decisions- Factors affecting Price Determination- Pricing Policies and Strategies.

## UNIT IV

**Promotion:** Meaning – Promotion mix- Objectives of Promotion- kinds – Methods – Factors affecting promotion mix- Media testing – Target Audience- Market Logistic – objectives of market logistics- Market Logistic Decisions- Supply Chain Management - Customer Relationship Management: Meaning – Process of CRM.

## UNIT V

**Recent Development Marketing:** Rural Marketing: Importance- The Rural Consumer- Marketing Mix for Rural Markets-. Problems of Rural Marketing- Online Marketing - Meaning and Definition –Importance - Kinds - Advantages and Disadvantages- Green Marketing: Meaning - Importance — Problems of Green Marketing.

## TEXT BOOK

Marketing Management : Dr.N.Rajan Nair and C.B.Gupta  
Sultan Chand & Sons, New Delhi.

## REFERENCE BOOK

1. Marketing Management : C.B Memoria, R.K. Suri and SathishMamoria  
KitabMahal ,Alahabad.
2. Marketing Management : RajanSaxena  
Tata McGraw- Hill Ltd, New Delhi.
3. Marketing Management : Ramasamy and Namakumari  
Macmilan, India.
4. Marketing Management : R.S.N.Pillai and Bhagavathy  
S. Chand & Sons, New Delhi
5. Marketing Management : Philip Kotler  
Sultan Chand & Sons, New Delhi.

**II SEMESTER  
CORE PAPER 6  
HIGHER ACCOUNTING**

**Sub Code:**

**6hrs/Week  
90hrs/Semester  
Credit : 5**

**Objective :**

1. To impart knowledge about accounting treatment of banking and insurance company and to develop problem solving skill
2. To expose the students to the concepts of marginal costing and budgetary control and to develop problem solving skill

**UNIT – I (18 hrs)**

Banking Company Accounts- Rebate on Bills Discounted-Classification of advances and investments-Preparation of Profit and Loss Account and Balance sheet.

**UNIT – II (18 hrs)**

Insurance Company Accounts – Types of Insurance – Explanation of Special terms peculiar to insurance business – Accounts of Life Insurance Business – Preparation of Final Accounts – Determination of Net liability and Profit of Life Insurance Business – Preparation of Final Accounts of General Insurance Companies.

**UNIT – III (18 hrs)**

Marginal Costing – Meaning – Need – Advantages and Disadvantages – Cost – Volume- Profit Analysis- Break Even Point – Application of Marginal Costing – Standard Costing – Meaning – Analysis of Variances – Material , Labour and Overhead Variances

**UNIT – IV (18 hrs)**

Budgetary Control - Meaning and Need for Budget and Budgetary Control – Types of Budget – Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget.

**UNIT – V (18 hrs)**

Human Resource Accounting – Need for HRA – Concepts of HRA – Objectives – Valuation of Human resources – Benefits – Problems and Limitations- Accounting Standards-Meaning-Objectives-Need –International Accounting Standards.

**Note: 40% theory and 60% problems**

## **BOOKS FOR REFERENCE**

1. Corporate Accounting : T.S.Reddy ,A.Murthy.  
Margham Publications, Chennai
2. Advanced Accountancy : Jain &Narang,  
Kalyani Publishers, New Delhi
3. Advanced Accountancy :R.S.N.Pillai&Bhagavathy  
S.Chand& Co Ltd.
4. Advanced Accounting :Dr.M.A.Arulanandam&K.S.Raman  
Himalaya Publishing House, Mumbai
5. Advanced Cost Accounting : Jain &Narang,  
Kalyani Publishers, New Delhi

**II SEMESTER  
CORE PAPER 7  
FINANCIAL MARKETS AND INSTITUTIONS**

**Sub Code:**

**6hrs/Week  
90hrs/Semester  
Credit : 5**

**Objectives :**

1. To enable the students to understand the basic concepts of financial markets and institutions.
2. To understand about the role of various financial institutions.

**UNIT I (18 hrs)**

Structure of financial system – Equilibrium in financial markets – Financial system and economic development – Concepts of financial development.

**UNIT II (18 hrs)**

Money market – Call money market – Treasury bill market – Discount market – Government securities market.

**UNIT III (18 hrs)**

Primary market – Functions – Methods of floating securities – Instruments of issue – Players in the primary market.

Secondary market – Control over secondary market – Listing of securities – Registration of brokers – Method of trading in a stock exchange – Recent developments.

**UNIT IV (18 hrs)**

Merchant banking – Functions and services – Guidelines for Merchant bankers – Scope for merchant banking in India - Credit Rating Agencies – CRISIL -ICRA – Methods.

**UNIT V (18 hrs)**

Financial institutions – Reserve Bank of India – Commercial Banks – Life Insurance Corporation – General Insurance Corporation – Industrial Development

Bank of India – Industrial Finance Corporation of India – Industrial Credit and Investment Corporation of India – State Financial Corporations.

## **BOOKS FOR REFERENCE**

1. Financial Markets and Services : Gordon &Natarajan  
Himalaya Publishing House, New Delhi
2. Indian Financial System : Khan, M.Y.  
Tata McGraw Hill Publishing Company  
Ltd.,  
New Delhi
3. New Issues Markets of India : Bholey,L.M.  
Tata McGraw Hill Publishing Company  
Ltd.,  
New Delhi
4. Financial Services : Dr.S.Gurusamy  
Vijay Nicok Imprints Pvt Ltd., Chennai
5. Investment Management : Preeti Singh  
Himalaya Publishing House, Mumbai

**II SEMESTER  
CORE PAPER 8**

**INTRODUCTION TO E-COMMERCE AND INTERNET SECURITY  
SYSTEM**

**Sub Code :**

**6 hrs/Week  
90 hrs/Semester  
Credit : 5**

**Objectives :**

1. To equip the students with the basics of E-Commerce technologies.
2. To impart knowledge regarding the various issues associated with E-Commerce technologies.

**UNIT I**

**(18 hrs)**

E-Commerce – Anatomy of E-Commerce – Application of E-Commerce – Electronic Data Interchange (EDI) – Applications – Legal security and Privacy issues.

**UNIT II**

**(18 hrs)**

Internet Service Provider (ISP) - Digital Copy Rights – Digital cash – Digital signature – Digital token – Electronic Payment Systems – Smart cards – Credit cards – ATMs – Risk connected with Electronic Payment System – Electronic Fund Transfer.

**UNIT III**

**(18 hrs)**

World Wide Websites (WWW) – Home page – Uniform Resource Locator (URL) - E-mail– Client / Server Architecture – Web Browser – Search Engine – Need for Web Server – Web Design Principles- Layers –Transmission Control Protocol/ Internet Protocol (TCP/IP).

**UNIT IV**

HTTP - HTML Programming – Format – Usages – Tags – Running HTML Programmes – Requirements – List – Tables – Forms - Hyperlinks – Link pages to Home pages –Images – Picture Formats – Frames. **(18 hrs)**



## **UNIT V**

**(18 hrs)**

Securing Network Transaction: Transaction Security – Cryptology – Cryptographic Algorithms – Public Key Algorithms – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce – Cyber Crimes - Cyber Laws– The Information Technology Act 2000.

## **BOOKS FOR REFERENCE**

1. Frontiers of Electronic Commerce : Kalkota&Whinston  
Addition Wesley, 1999.
2. Electronic Commerce :Bharat Bhasker  
Tata McGraw Hill Publishing Co.  
Ltd.,  
New Delhi
3. Web Design : Balaja
4. Web Design : Xavier
5. The Complete Reference HTML : Thomas Apwowel  
Tata McGraw Hill Publishing  
Company  
Ltd, New Delhi.

**II SEMESTER  
ELECTIVE -2  
WEB DESIGNING AND VISUAL BASIC**

**Sub Code :**

**6hrs/Week  
90hrs/Semester  
Credit : 4**

**Objectives:**

- To impart practical knowledge of web designing.
- To enable the students to develop applications using graphical user interface.

**LIST OF PROGRAMS**

**WEB DESIGNING**

1. Formatting Tags
2. Types of List
3. Image Creation
4. Table Creation
5. Employee Payroll
6. Frame Utilities
7. Application format design using option and checkbox.
8. Creating a website for our College
9. Creating a website for any Hospital
10. Creating a website for any Bank

**VISUAL BASIC**

11. Designing the application Form
12. Authentication Form
13. Design a clock
14. Design a color mixture
15. Picture animation
16. Rich text box
17. Menu Creation with MDI form
18. Flex grid control

19. Arithmetic operation using functions

20. Students mark list-DAO

**III SEMESTER  
CORE PAPER 9  
BUSINESS RESEARCH METHODS**

**Sub Code :**

**6hrs/Week  
90hrs/Semester  
Credit : 5**

**Objectives :**

1. To make the students to understand the basic concepts and methods of research.
2. To make the students familiar with the sources of data, application of research tools and writing of research report.

**UNIT I (18 hrs)**

Business Research – Meaning – Scope and significance – Utility of business research – Qualities of good research – Types of research.

**UNIT II (18 hrs)**

Research process – Identification – Selection – Formulation of research problems – Hypothesis – Research design.

**UNIT III (18 hrs)**

Sampling – Methods and Techniques - Sampling Error – Field work and data collection – Observation and Interview method – Tools of data collection – Interview Schedule – Questionnaire – Pilot study, Pre-test and Collection of data.

**UNIT IV (18 hrs)**

Data processing – Editing – Coding – Classification – Tabulation – Analysis and interpretation of data.

## **UNIT V**

**(18 hrs)**

Report writing – Types and contents of report – Style in writing research reports – Steps in drafting reports – Qualities of good research report.

**Note : 100 % Theory only**

### **BOOKS FOR REFERENCE**

1. Research Methodology : C.R.Kothari  
WishwaPrakashan, New Delhi
2. Statistical Methods : S.P.Gupta  
Sultan Chand & Sons, New Delhi
3. Research Methodology : Dr.N.Thanulingam  
Himalaya Publishing House, Mumbai
4. Research Methodology : R.Cauvery, U.K.SudhaNayak,  
M.Girija and R.Meenakshi  
S.Chand& Company Ltd., New Delhi
5. Research Methodology : P.Saravanel  
KitabMahal, Allahabad.

**III SEMESTER  
CORE PAPER 10  
FINANCIAL MANAGEMENT**

**Sub Code:**

**6hrs/Week  
90hrs/Semester  
Credit: 5**

**Objectives :**

1. To make the learners to understand the various applications in Financial Management.

**UNIT I (18 hrs)**

Financial Management - Nature - Scope - Objectives – Traditional and modern approach of Financial Management – Investment decisions – Dividend decisions - Financial decisions – Role of Financial Manager -

**UNIT II (18 hrs)**

Cost of Capital – Meaning - Importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted average cost of capital - Capital Budgeting – Meaning - Importance - Techniques - Traditional Methods and Modern Methods.

**UNIT III (18 hrs)**

Leverage – measures – EBIT and EPS analysis –Types - Financial Leverage - Operating leverage – Combined Leverage Financial and Operating risk – Capital structure – Determinants of Capital structure - Theories of capital structure – Net Income approach – Net Operating Income approach – MM Hypothesis. **(Theory Only)**

**UNIT IV (18 hrs)**

Working capital Management – Concepts – Kinds of working capital – Importance of adequate working capital – Factors determining working capital requirements – Management of working capital – Estimate of working capital requirements – Financing of working capital.

## **UNIT V**

**(18 hrs)**

Dividend – Meaning – Theories of dividend – Walter’s Model – Gordon and MM’s Models – Dividend policy – Determinants of Dividend policy – Types of Dividend policy - Forms of dividend. **(Theory Only)**

**Note : 60% theory and 40% problems.**

### **BOOKS FOR REFERENCE**

1. Financial Management : Prasanna Chandra  
Tata McGrawHill Publishing Company Ltd,  
NewDehi.
2. Financial Management : I.M.Pandey  
Vikas Publishing House Pvt Ltd, New Delhi
3. Financial Management : Khan & Jain,  
Tata McGrawHill Publishing Company Ltd,  
NewDehi.
4. Financial Management : S.N.Maheswari  
Sultan Chand & Sons, New Delhi
5. Financial Management : ShashiK.Gupta&R.K.Sharma  
Kalyani Publishers, NewDehi.

**III SEMESTER  
CORE PAPER 11  
RELATIONAL DATABASE MANAGEMENT SYSTEM**

**Sub Code :**

**6 hrs/Week  
90 hrs/Semester  
Credit : 5**

**Objectives :**

1. To gain the knowledge to build the database
2. To manipulate database by using queries and make the students to know the basics of storage management.

**UNIT I** **(18 hrs)**

Introduction to RDBMS : Introduction - RDBMS Terminology - Primary Key, Foreign Key and Candidate Key – Relational data structure – Data types - Operators.

**UNIT II** **(18 hrs)**

Entity-Relational Model : Basic Concepts – Design Issues – Mapping Constraints – Keys – Entity-Relationship Diagram – Weak Entity Sets – Extended E-R Features – Design of an E-R Database Schema.

**UNIT III** **(18 hrs)**

Relational Database Design : Pitfalls in Relational-Database Design – Decomposition – Normalization – First Normal Form – Second Normal Form – Third Normal Form – Boyce-Codd Normal Form – Forth Normal Form – Fifth Normal Form – Codd's Rules.

**UNIT IV** **(18 hrs)**

SQL : SQL Commands : CREATE, ALTER AND DROP TABLE – DML Commands : INSERT, DELETE, UPDATE and SELECT – DCL Commands : GRANT, REVOKE, COMMIT and ROLLBACK. SQL Functions - Character Functions - Arithmetic Functions - Date Functions and Group Functions.

**UNIT V** **(18 hrs)**

PL / SQL : Introduction to PL/SQL – Data types – Declaring program data – Data Retrieval : Cursor Basics – Working with Implicit and Explicit Cursors – Exception Handlers : Exception-Handling Concepts & Terminology – Defining, Raising and Handling Exceptions .



Procedures: Calling a Procedures – The Procedure Header – Procedure body  
Functions: Structure of a Functions – RETURN Data type – Calling a Function –  
Function body Parameters: Defining Parameters – Parameter Modes – Triggers: Use  
of Triggers- DML Triggers.

### **BOOKS FOR REFERENCE**

1. Database Management Systems : Alexis Leon & Mathews Leon  
Leon Vikas Publications, Chennai,  
2001
2. Database System Concepts : Abraham Silberschatz, Henry  
F.Korth,S.Sudarshan  
The McGraw-Hill Companies Inc.
3. Oracle PL/SQL Programming : Published by Steven Feuerstein &  
Pribyl – O'REILLY Media

**III SEMESTER  
CORE PAPER 12  
RELATIONAL DATABASE MANAGEMENT SYSTEM AND TALLY**

**Sub Code :**

**6 hrs/Week  
90 hrs/Semester  
Credit: 5**

**Objectives:**

To impart knowledge on designing and manipulation of database

**LIST OF PROGRAMS**

**RDBMS**

1. DDL Commands and DML commands
2. DCL commands and Set Operations
3. Numeric & Character Functions
4. Group & Date Functions
5. PL/SQL program for simple interest and compound interest
6. PL/SQL program for Fibonacci series
7. PL/SQL program for factorial value
8. Write a program for exception

**TALLY**

9. Day Book Preparation
10. Final Accounts Preparation
11. Accounting Voucher with Inventory Details
12. Creation of Cost Categories and Centres with Class
13. Purchase Order and Sales Order Processing
14. Bill wise Details – Outstanding Report
15. Bill Pending Report

**III SEMESTER  
ELECTIVE -3  
APPLIED STATISTICS**

**Sub Code:**

**6hrs/Week  
90hrs/Semester  
Credit: 4**

**Objectives :**

1. To strengthen the conceptual understanding of various statistical techniques.
2. To facilitate the students to apply the techniques in research field.

**UNIT I (18 hrs)**

Application of Statistics in Business Research - Correlation Analysis: Simple, Partial and Multiple - Regression Analysis - Simple and Multiple.

**UNIT II (18 hrs)**

Statistical inference – Procedure for testing hypothesis – Errors in testing of hypothesis – Two tailed and one tailed tests of hypothesis – Standard Error and Sampling Distribution – Estimation.

**UNIT III (18 hrs)**

Tests of Significance – Tests of significance for attributes – Tests of significance for large samples – Tests of significance for small samples (t test).

**UNIT IV (18 hrs)**

Chi square test and Goodness of Fit – F test and Analysis of Variance – Techniques of Analysis of Variance – Analysis of Variance in Two way classification table (ANOVA).

**UNIT V (18 hrs)**

Non-Parametric tests – Sign test – Rank sum test – One sample runs test – Kruskal Wallis test – Rank Correlation test.

**Note: 20% theory and 80% problems**

**BOOKS FOR REFERENCE**

1. Statistical Methods : S.P.Gupta  
Sultan Chand & Sons, New Delhi
2. Statistical Methods : M.Manoharan  
Palani Paramount Publications, Palani
3. Statistics for Management : Richard I.Levin& David S.Rubin  
Prentice Hall of India (Pvt) Ltd, New Delhi
4. Fundamentals of Statistics : D.N.Elhance,  
KitabMahal, Alahabad.
5. Statistics : R.S.N.Pillai and Bhagavathy  
S. Chand & Sons, New Delhi

**IV SEMESTER  
CORE PAPER - 13  
DIRECT TAXES**

**Sub Code:**

**6hrs/Week  
90hrs/Semester  
Credit: 5**

**Objectives :**

1. To impart the basic knowledge of direct tax laws and its implications.
2. To impart knowledge regarding the various sources of income of different assesses.

**UNIT I** **(18 hrs)**

Computation of Income from Salary.

**UNIT II** **(18 hrs)**

Computation of Income from House Property–Profit and Gains from Business or Profession.

**UNIT III** **(18 hrs)**

Computation of Income from Capital Gains - Income From Other Sources.

**UNIT IV** **(18 hrs)**

Gross Total Income – Deductions from Gross Total Income - Assessment of Individual.

**UNIT V** **(18 hrs)**

Set off and Carry Forward of Losses – Meaning – Provisions regarding Set-off of Losses – Carry Forward and Set-off of Losses – Order of Set-off -E-filing – Forms – Introduction to Software.

**BOOKS FOR REFERENCE**

1. Income Tax Law & Practice : H.C.Mehrotra  
SahityaBhawan Publications.
2. Income Tax : Gaur &Narang  
Kalyani Publishers, New Delhi.
3. Students Guide to Income Tax : VinodK.Singhania  
Taxmann’s Publishers
4. Income Tax Law and Practice : B.B.Lal  
Kalyani Publishers, New Delhi.

**IV SEMESTER  
CORE PAPER - 14  
ELECTRONIC BANKING**

**Sub Code:**

**6hrs/Week  
90hrs/Semester  
Credit : 5**

**Objectives :**

1. To create an awareness among the students about the modern services offered by the banks.

**UNIT I (18 hrs)**

E-Banking – Meaning – Services – Benefits- Limitations- E-Banking in Indian Scenario -Initiatives – Opportunities – RBI Guidelines

**UNIT II (18 hrs)**

Electronic Funds Transfer – Origin – Steps – Benefits – Requirements – Electronic Clearing Services – Benefits

**UNIT III (18 hrs)**

E-banking – Anywhere banking – Anytime Banking – Home Banking – Internet Banking – Mobile Banking – Telephone Banking – ATM - Debit Card and Credit Card Operations

**UNIT IV (18 hrs)**

Electronic Payment System – Payment Methods –E-Cash, E- Cheque, E-Purse, E-Cards, Smart Cards – RTGS - NEFT

**UNIT V (18 hrs)**

Risk Management for E-banking –Meaning of Risk- Types of Risk- Management of Risk – Considerations - Principles

## **BOOKS FOR REFERENCE**

1. Merchant banking and financial services : S.Gurusamy  
Vijay Nicole Imprints Pvt Ltd,  
Chennai
2. Banking Theory Law and Practice : E.DharmarajSei  
Tech Publication (India) Pvt Ltd., Chennai
3. Indian Banking : R.Parameswaran&S.Nataraj  
S.Chand& Co Ltd., New Delhi
4. Banking Theory Law and Practice : B.Santhanam  
MarghamPublications,Chennai.
5. Banking Technology : Dr.A.Rama&A.Aruna Devi  
New Century Book House Pvt Ltd., Chennai
6. Banking and Financial Institutions: K.K Jindal,  
Skylark Publications, New Delhi

**IV SEMESTER  
ELECTIVE - 4  
INTERNATIONAL BUSINESS**

**Sub Code:**

**6hrs/Week  
90hrs/Semester  
Credit : 4**

**Objective:**

To acquaint the students with nature, scope, structure and operations of international business

**UNIT I**

**(15 Hrs)**

Introduction to International Business – International/ Global Marketing – Need for International Business – Drivers and Restrainers of Globalisation - International Business Decisions – Types of International Business – Problems in International Business.

**UNIT II**

**(15 Hrs)**

International Trading Environment – Arguments for Free Trade , Arguments for Protection – Trade Barriers – Cartels – State Trading – Trade Blocks - Economic Integration – Forms of Integrations –European Union – NAFTA - SAARC – SAPTA – BRICS

**UNIT III**

**(15 Hrs)**

Balance of Payment – Meaning – Components – Disequilibrium – Financing of BOP Deficiency

**UNIT IV**

**(15 Hrs)**

International Financial and Development Institutions – International Monetary Fund – Financing Facilities and Policies - Technical Assistance - Special Drawing Rights – IMF and International Liquidity – World Bank – Guiding Principles – Lending Programs



## **UNIT V**

**(15 Hrs)**

India's Foreign Trade : Recent Trend in India's Foreign Trade - Export promotion Measures – Export finance – Export Processing Zones (EPZs) – Special Economic Zones (SEZs) – Role of ECGC – Role of EXIM Bank of India – Role of Commodity Boards – Role of State Trading Agencies in Foreign Trade – STC, MMTC, etc.,

### **BOOKS FOR REFERENCE**

1. International Business  
Text and Cases : Cherunilam F.PHI.
2. International Business:  
Environment and Operations : Daniels, John D., Radebaugh, Lee H.,  
Sullivan, Daniel P. and Salwan P.
3. International Business:  
A Managerial Perspective : Griffin, Ricky W. and Pustay, Michael W,  
Prentice Hall
4. International Business  
: Hill, Charles W.L. McGraw Hill  
Company,  
New York.
5. Foreign Direct Investment in India  
Policies, Conditions and Procedures: Bhasin N. New Century Publications.

**IV SEMESTER  
PROJECT WORK**

**Sub Code:**

**12 hrs/Week**

**hrs/Semester**

**180**

**Credit : 4**

**Objectives:**

- 1.** To impart research skill in the application of various theoretical concepts of commerce education.
- 2.** To strengthen and enhance the research skill of the learners.